



# QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, JANUARY-MARCH 1967

U.S. DEPARTMENT OF COMMERCE  
Alexander B. Trowbridge, Secretary  
William H. Shaw, Asst. Secy., Economic Affairs  
BUREAU OF THE CENSUS  
A. Ross Eckler, Director

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Taxes collected by State and local governments in the United States totaled \$60.0 billion during the 12 months ended with March 1967. This reflects an increase of \$4.8 billion or 8.7 percent from a year earlier. State taxes amounted to \$31.4 billion, or 10.2 percent more than in the 12 months ended with March 1966. The yield of locally imposed taxes rose 7.2 percent to \$28.6 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with March		Per- cent in- crease
	1967	1966	
Total.....	60,008	55,181	8.7
Property.....	25,656	24,117	6.4
Other than property...	34,352	31,064	10.6
General sales and gross receipts.....	10,063	9,009	11.7
Motor fuel sales....	4,814	4,595	4.8
Individual income...	5,715	4,572	25.0
Motor vehicle and operators' licenses	2,353	2,287	2.9
Corporation net income.....	2,156	1,886	14.3
All other.....	9,251	8,715	6.2

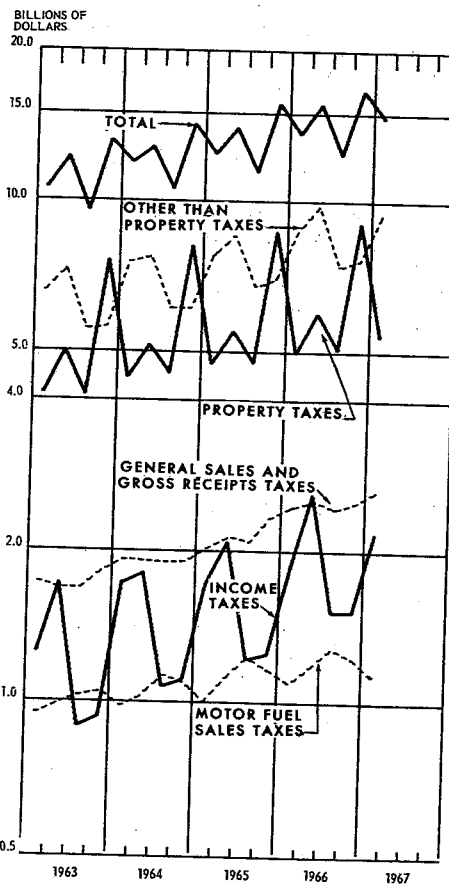
During the first quarter of calendar 1967, collections of State and local taxes amounted to \$14.8 billion. As compared with the corresponding quarter of 1966, this indicates a rise of \$1.1 billion, or 7.8 percent, with State tax revenue up 6.0 percent and local taxes up 10.4 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1963.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for

personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

TRENDS IN QUARTERLY COLLECTIONS  
OF STATE AND LOCAL TAXES, TOTAL  
AND SELECTED TYPES: 1963 TO 1967



U.S. DEPARTMENT OF COMMERCE, Bureau of the Census

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A more complete discussion of intrayear tax revenue patterns appears in the Census Bureau report Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46), issued August 1, 1963.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.<sup>1</sup>

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's), as defined at the end of 1964, which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown in table 2 for particular counties of Alabama, Arizona, Kentucky, Nebraska, and New Mexico; and typically 2 to 9 percent of amounts shown for individual counties of Colorado, Kansas, Louisiana, Maryland, Minnesota, Texas, Utah, and Washington.

#### CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1966 and State Government Finances in 1966. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1964-65.

each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (53 percent in fiscal 1964-65) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

#### SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas, which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

#### ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1.-NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: FIRST QUARTER OF 1967 AND PRIOR PERIODS  
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators licenses	All other
QUARTERS										
1967:										
1st quarter.....	14,825	8,677	6,148	5,430	2,638	1,133	1,454	740	1,053	2,377
1966:										
4th quarter.....	16,775	16,895	9,880	9,121	2,505	1,225	1,218	314	1351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	18,186	15,568	4,997	2,454	1,094	1,161	708	1,051	2,289
1965:										
4th quarter.....	15,823	6,411	9,412	8,802	2,342	1,160	981	278	350	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,807	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,734
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter.....	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
3d quarter.....	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
2d quarter.....	12,305	6,657	5,648	5,045	1,672	989	1,246	487	550	2,316
1st quarter.....	10,690	6,106	4,584	4,123	1,715	936	782	476	884	1,774
1962:										
4th quarter.....	12,251	4,589	7,662	7,164	1,603	946	589	198	246	1,505
3d quarter.....	8,936	4,639	4,297	3,777	1,558	1,007	634	255	209	1,496
2d quarter.....	11,602	6,382	5,220	4,703	1,578	949	1,254	535	482	2,101
1st quarter.....	9,949	5,592	4,357	3,949	1,602	875	703	365	872	1,583
12 MONTHS ENDING										
March 1967.....	60,008	31,372	28,636	25,656	10,063	4,814	5,715	2,156	2,353	9,251
December 1966.....	158,937	130,881	128,056	25,223	9,879	4,775	5,422	2,124	12,351	9,163
September 1966.....	57,985	30,409	27,576	24,904	9,716	4,710	5,185	2,088	2,350	9,032
June 1966.....	56,867	29,684	27,183	24,591	9,403	4,658	4,920	2,053	2,323	8,919
March 1966.....	55,181	128,472	126,709	24,117	9,009	4,595	4,572	1,886	2,287	8,715
December 1965.....	53,968	27,601	26,367	23,876	8,588	4,504	4,417	1,902	2,201	8,480
September 1965.....	52,458	26,734	25,724	23,272	8,151	4,431	4,279	1,899	2,131	8,295
June 1965.....	51,561	26,069	25,492	23,031	7,953	4,334	4,122	1,905	2,113	8,103
March 1965.....	50,360	25,375	24,985	22,659	7,722	4,252	3,967	1,776	2,047	7,937
December 1964.....	49,837	25,111	24,726	22,350	7,612	4,228	3,978	1,775	2,067	7,827

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1965-66 and earlier years. See text discussion of "Sources of Data and Limitations."

<sup>1</sup>Revised.

## Quarterly Tax Reports

Table 2-LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS:  
12 MONTHS ENDED MARCH 1967, AND PRIOR PERIODS

(Dollar amounts in millions)

Area	Area population, 1965 <sup>1</sup>	Collections, 12 months ended March			Area	Area population, 1965 <sup>1</sup>	Collections, 12 months ended March		
		1967	1966	Percent change			1967	1966	Percent change
ALABAMA									
Jefferson County.....	644,000	34.4	33.2	3.6	INDIANA (See also Kentucky and Ohio)				
Mobile County.....	*314,301	14.6	14.1	3.5					
ARIZONA									
Maricopa County.....	837,000	115.1	101.5	13.4	Indianapolis SMSA.....	986,000	<sup>3</sup> 150.9	<sup>3</sup> 148.6	1.5
Pima County.....	*265,660	46.2	42.6	8.5	Hamilton County.....	44,000	(NA)	(NA)	(NA)
CALIFORNIA									
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,111,000	226.3	194.4	16.4	Hancock County.....	31,000	3.1	(NA)	(NA)
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,776,000	1,221.8	1,241.4	-1.6	Hendricks County.....	47,000	4.8	4.7	2.1
San Bernardino-Riverside-Ontario SMSA	1,033,000	196.5	175.3	12.1	Johnson County.....	50,000	5.0	5.4	-7.4
Riverside County.....	406,000	81.1	71.2	13.9	Marion County.....	741,000	126.6	124.6	1.6
San Bernardino County.....	626,000	115.4	104.1	10.9	Morgan County.....	38,000	3.6	3.1	16.1
San Diego SMSA (San Diego County).....	1,145,000	176.1	162.4	8.4	Shelby County.....	36,000	3.3	3.4	-2.9
San Francisco-Oakland SMSA.....	2,935,000	664.7	602.6	10.3	Lake County.....	523,000	86.2	109.9	-21.6
Alameda County.....	1,022,000	194.5	191.0	1.8	IOWA				
Contra Costa County.....	498,000	127.2	111.2	14.4	Polk County.....	*266,315	55.2	50.3	9.7
Marin County.....	183,000	45.9	38.9	18.0	KANSAS (See also Missouri)				
San Francisco city.....	723,000	175.6	155.1	13.2	Sedgwick County.....	*343,231	55.7	54.5	2.2
San Mateo County.....	509,000	121.5	106.4	14.2	KENTUCKY (See also Ohio)				
Other counties:					Louisville, Ky.-Ind. SMSA.....	777,000	<sup>3</sup> 66.7	<sup>3</sup> 65.6	1.7
Fresno.....	*365,945	74.2	68.8	7.8	Jefferson County, Ky.....	657,000	58.6	53.4	9.7
Kern.....	*291,984	98.5	66.6	47.9	Clark County, Ind.....	68,000	(NA)	(NA)	(NA)
Sacramento.....	588,000	138.4	98.5	40.5	Floyd County, Ind.....	53,000	5.7	5.5	3.6
Santa Clara.....	887,000	198.5	173.0	14.7	LOUISIANA				
COLORADO									
Denver SMSA.....	1,091,000	168.4	169.2	-0.5	New Orleans SMSA.....	1,026,000	67.5	59.0	14.4
Adams County.....	157,000	19.3	21.5	-10.2	Jefferson Parish.....	276,000	17.6	19.8	-11.1
Arapahoe County.....	136,000	23.7	27.9	-15.1	New Orleans city.....	652,000	41.1	31.8	29.2
Boulder County.....	102,000	15.8	14.0	12.9	St. Bernard Parish.....	44,000	5.3	5.2	1.9
Denver city.....	495,000	82.7	79.7	3.8	St. Tammany Parish.....	54,000	3.5	2.2	59.1
Jefferson County.....	200,000	26.9	26.1	3.1	MARYLAND (See also District of Columbia)				
CONNECTICUT									
Fairfield County.....	*653,589	150.7	135.6	11.1	Baltimore SMSA.....	1,857,000	293.3	234.9	24.9
Hartford County.....	761,000	149.8	136.3	9.9	Anne Arundel County.....	249,000	24.0	15.7	52.9
New Haven County.....	*660,315	121.5	111.3	9.2	Baltimore city.....	945,000	154.5	135.8	13.8
DELAWARE									
New Castle County.....	*307,446	27.4	24.5	11.8	Baltimore County.....	553,000	104.0	73.3	41.9
DISTRICT OF COLUMBIA									
Washington, D.C.-Md.-Va. SMSA.....	2,413,000	329.7	298.7	10.4	Carroll County.....	61,000	4.9	4.6	6.5
Washington, D.C.....	802,000	91.5	83.0	10.2	Howard County.....	49,000	5.9	5.5	7.3
Montgomery County, Md.....	428,000	76.9	72.6	5.9	MASSACHUSETTS				
Prince Georges County, Md.....	519,000	69.3	55.9	24.0	Boston <sup>4</sup> .....	3,199,000	653.9	648.6	0.8
Alexandria city, Va.....	107,000	14.2	14.0	1.4	Essex County.....	608,000	106.2	102.0	4.1
Arlington County, Va.....	178,000	25.0	24.3	2.9	Middlesex County.....	1,302,000	260.1	247.0	5.3
Fairfax city, Va.....	( <sup>2</sup> )	3.3	2.7	22.2	Norfolk County.....	564,000	112.3	107.6	4.4
Fairfax County, Va.....	<sup>2</sup> 379,000	47.8	44.6	7.2	Suffolk County.....	725,000	175.3	192.0	-8.7
Falls Church city, Va.....	( <sup>2</sup> )	1.7	1.6	6.3	Other counties:				
FLORIDA									
Miami SMSA (Dade County).....	1,064,000	140.7	158.2	-11.1	Bristol.....	*398,488	58.1	55.3	5.1
Tampa-St. Petersburg SMSA.....	874,000	95.1	93.5	1.7	Hampden.....	*429,353	71.4	71.7	-0.4
Hillsborough County.....	446,000	45.2	42.7	5.9	Worcester.....	*583,228	91.8	86.4	6.3
Pinellas County.....	428,000	49.9	50.8	-1.8	MICHIGAN				
Other counties:					Detroit SMSA.....	3,972,000	610.2	603.9	1.0
Broward.....	*333,946	55.5	48.7	14.0	Macomb County.....	521,000	75.3	67.4	11.7
Duval.....	*455,411	56.1	56.9	-1.4	Oakland County.....	771,000	119.8	110.6	8.3
Orange.....	*263,540	31.5	31.1	1.3	Wayne County.....	2,679,000	415.1	425.9	-2.5
Other counties:									
					Genesee.....	*374,313	56.6	50.1	13.0
					Kent.....	*363,187	44.9	44.3	1.4
GEORGIA									
Atlanta SMSA.....	1,205,000	135.4	115.8	16.9	MINNESOTA				
Clayton County.....	67,000	3.6	4.4	-18.2	Minneapolis-St. Paul SMSA.....	1,602,000	318.7	<sup>3</sup> 302.7	5.3
Cobb County.....	151,000	14.0	10.9	28.4	Anoka County.....	123,000	16.5	(NA)	(NA)
De Kalb County.....	322,000	33.2	26.5	25.3	Dakota County.....	105,000	19.3	17.7	9.0
Fulton County.....	612,000	81.8	71.2	14.9	Hennepin County.....	877,000	189.3	183.8	3.0
Gwinnett County.....	53,000	2.8	2.8	-	Ramsey County.....	431,000	82.6	81.6	1.2
HAWAII									
Honolulu city.....	573,000	49.9	41.9	19.1	Washington County.....	65,000	11.0	10.6	3.8
ILLINOIS (See also Missouri)									
Chicago SMSA.....	6,636,000	1,058.1	1,039.2	1.8	MISSOURI				
Cook County.....	5,367,000	848.9	836.5	1.5	Kansas City, Mo.-Kans. SMSA.....	1,179,000	<sup>3</sup> 152.3	<sup>3</sup> 142.8	5.9
Du Page County.....	384,000	70.5	69.3	1.7	Cass County, Mo.....	39,000	(NA)	(NA)	(NA)
Kane County.....	239,000	34.3	31.6	8.5	Clay County, Mo.....	99,000	14.6	11.9	22.7
Lake County.....	330,000	57.6	51.9	11.0	Jackson County, Mo.....	639,000	71.8	70.4	2.0
McHenry County.....	96,000	16.0	15.1	6.0	Platte County, Mo.....	28,000	3.4	3.0	13.3
Will County.....	222,000	30.8	34.8	-11.5	Johnson County, Kans.....	189,000	32.0	27.9	14.7
Other counties:									
					Wyandotte County, Kans.....	185,000	29.3	27.7	5.8
					St. Louis, Mo.-Ill. SMSA.....	2,239,000	292.4	260.7	12.2
					Franklin County, Mo.....	50,000	4.2	3.7	13.5
					Jefferson County, Mo.....	82,000	7.2	7.0	2.9
					St. Charles County, Mo.....	72,000	6.8	5.9	15.3
					St. Louis city, Mo.....	699,000	77.0	80.0	-3.8
					St. Louis County, Mo.....	831,000	128.9	114.4	12.7
					Madison County, Ill.....	239,000	34.4	28.8	19.4
					St. Clair County, Ill.....	265,000	33.9	20.9	62.2

Quarterly Tax Reports

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Table 2-LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS:  
12 MONTHS ENDED MARCH 1967, AND PRIOR PERIODS-Continued

(Dollar amounts in millions)

Area	Area population, 1965 <sup>1</sup>	Collections, 12 months ended March			Area	Area population, 1965 <sup>1</sup>	Collections, 12 months ended March		
		1967	1966	Percent change			1967	1966	Percent change
NEBRASKA									
Douglas County.....	*343,490	68.1	62.5	9.0	OREGON				
NEW JERSEY (See also Pennsylvania)					Portland, Oreg.-Wash. SMSA.....	889,000	139.7	133.2	4.9
Newark SMSA.....	1,827,000	402.8	392.5	2.6	Clackamas County, Oreg.....	138,000	20.3	19.4	4.6
Essex County.....	964,000	218.4	217.7	0.3	Multnomah County, Oreg.....	528,000	93.1	89.9	3.6
Morris County.....	324,000	74.7	66.7	12.0	Washington County, Oreg.....	118,000	17.2	16.3	5.5
Union County.....	540,000	109.7	108.1	1.5	Clark County, Wash.....	105,000	9.1	7.6	19.7
Paterson-Clifton-Passaic SMSA.....					PENNSYLVANIA				
Bergen County.....	1,288,000	252.0	239.5	5.2	Philadelphia, Pa.-N.J.-SMSA.....	4,667,000	516.5	474.9	8.8
Passaic County.....	852,000	174.2	163.1	6.8	Bucks County, Pa.....	345,000	40.5	33.6	20.5
Other counties:					Chester County, Pa.....	246,000	24.8	24.1	2.9
Hudson.....	611,000	111.7	129.0	-13.4	Delaware County, Pa.....	589,000	74.2	64.7	14.7
Mercer.....	*266,392	52.2	51.6	1.2	Montgomery County, Pa.....	586,000	67.4	56.3	19.7
Middlesex.....	496,000	93.1	91.1	2.2	Philadelphia city, Pa.....	2,047,000	196.7	184.3	6.7
Monmouth.....	*334,401	73.7	71.9	2.5	Burlington County, N.J.....	273,000	32.3	32.5	-0.6
NEW MEXICO					Camden County, N.J.....	429,000	60.9	58.3	4.5
Bernalillo County.....	*262,199	23.5	21.7	8.3	Gloucester County, N.J.....	151,000	19.7	21.1	-6.6
NEW YORK					Pittsburgh SMSA.....	2,367,000	245.9	215.2	14.3
Buffalo SMSA.....	1,322,000	211.4	193.6	9.2	Allegheny County.....	1,587,000	190.7	168.8	13.0
Erie County.....	1,084,000	173.1	157.7	9.8	Beaver County.....	202,000	16.7	15.9	5.0
Niagara County.....	239,000	38.3	35.9	6.7	Washington County.....	212,000	14.5	13.1	10.7
New York SMSA.....					Westmoreland County.....	366,000	24.0	17.4	37.9
Nassau County.....	1,401,000	2,358.5	2,166.4	8.9	Other counties:				
New York City.....	7,993,000	418.2	376.5	11.1	Berks.....	*275,414	25.8	23.4	10.3
Rockland County.....	184,000	1,468.3	1,372.8	7.0	Erie.....	*250,682	33.7	31.2	8.0
Suffolk County.....	912,000	37.2	35.7	4.2	Lancaster.....	*278,359	20.7	18.8	10.1
Westchester County.....	857,000	203.3	178.1	14.1	Luzerne.....	*346,972	21.3	20.0	6.5
Rochester SMSA.....					RHODE ISLAND				
Livingston County.....	802,000	231.5	203.3	13.9	Providence-Pawtucket-Warwick.....	739,000	99.9	93.3	7.1
Monroe County.....	48,000	125.0	116.3	7.5	Bristol County.....	42,000	6.3	5.4	16.7
Monroe County.....	643,000	7.1	6.7	6.0	Kent County.....	128,000	14.5	13.4	8.2
Orleans County.....	37,000	104.4	96.3	8.4	Providence County.....	569,000	79.1	74.5	6.2
Wayne County.....	73,000	4.2	3.7	13.5	TENNESSEE				
Other counties:					Knox County.....	*250,523	23.4	20.1	16.4
Albany.....	281,000	9.3	9.6	-3.1	Nashville-Davidson.....	*399,743	42.7	39.2	8.9
Oneida.....	*264,401	44.1	37.3	18.2	Shelby County.....	690,000	62.4	56.0	11.4
Onondaga.....	448,000	33.0	32.7	0.9	TEXAS				
NORTH CAROLINA					Dallas SMSA.....	1,289,000	173.1	154.5	12.0
Mecklenburg County.....	*272,111	59.7	60.6	-1.5	Collin County.....	50,000	3.2	2.9	10.3
OHIO					Dallas County.....	1,134,000	163.5	144.8	12.9
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,329,000	36.0	33.1	8.8	Denton County.....	60,000	3.8	4.3	-11.6
Clermont County, Ohio.....	89,000				Ellis County.....	45,000	2.6	2.5	4.0
Hamilton County, Ohio.....	901,000	169.7	*161.8	4.9	Houston SMSA (Harris County only)...	1,495,000	206.9	180.2	14.8
Warren County, Ohio.....	77,000	8.1	9.7	-16.5	San Antonio SMSA.....	807,000	53.4	49.6	7.7
Boone County, Ky.....	26,000	137.5	129.4	6.3	Bexar County.....	774,000	52.1	48.3	7.9
Campbell County, Ky.....	86,000	6.3	7.9	-20.3	Guadalupe County.....	33,000	1.3	1.3	-
Kenton County, Ky.....	121,000	1.5	(NA)	(NA)	Other counties:				
Dearborn County, Ind.....	29,000	5.2	(NA)	(NA)	El Paso.....	*314,070	27.3	26.3	3.8
Cleveland SMSA.....	1,971,000	7.9	6.9	14.5	Tarrant.....	588,000	58.6	59.9	-2.2
Cuyahoga County.....	1,673,000	3.2	(NA)	(NA)	UTAH				
Geauga County.....	56,000	369.7	400.4	-7.7	Salt Lake County.....	*383,035	65.8	60.6	8.6
Lake County.....	172,000	325.9	358.6	-9.1	VIRGINIA				
Medina County.....	70,000	7.9	6.9	14.5	(See also District of Columbia)				
Columbus SMSA.....	828,000	27.0	27.2	-0.7	Norfolk city.....	312,000	19.2	18.7	2.7
Delaware County.....	38,000	8.9	7.7	15.6	WASHINGTON				
Franklin County.....	752,000	98.8	*97.6	1.2	(See also Oregon)				
Pickaway County.....	38,000	3.9	4.0	-2.5	Seattle-Everett SMSA.....	1,187,000	133.0	125.8	5.7
Dayton SMSA.....	776,000	91.2	88.4	3.2	King County.....	985,000	118.0	110.7	6.6
Greene County.....	108,000	3.7	(NA)	(NA)	Snohomish County.....	202,000	15.0	15.1	-0.7
Miami County.....	78,000	99.0	-2.2	-2.2	Other counties:				
Montgomery County.....	557,000	96.8	99.0	-2.2	Pierce.....	*321,000	27.2	26.8	1.5
Preble County.....	33,000	8.3	22.9	22.9	Spokane.....	*278,333	24.0	21.9	9.6
Other counties:					WEST VIRGINIA				
Lucas.....	463,000	78.8	-5.3	-5.3	Kanawha County.....	*252,925	15.2	14.1	7.8
Mahoning.....	294,000	2.9	10.3	10.3	WISCONSIN				
Stark.....	*340,345	57.6	11.3	11.3	Milwaukee SMSA.....	1,269,000	*259.5	*239.3	8.4
Summit.....	531,000	37.2	-9.1	-9.1	Milwaukee County.....	1,038,000	216.9	203.7	6.5
OKLAHOMA					Ozaukee County.....	43,000	7.0	6.8	2.9
Oklahoma County.....	489,000	37.5	-1.1	-1.1	Waukesha County.....	189,000	(NA)	(NA)	(NA)
Tulsa County.....	*346,038	75.5	4.6	4.6					
NA Not available									

NA Not available. <sup>1</sup>Population data are estimates as of July 1, 1965, for those areas shown in the Census Bureau report, Series P-25, No. 347 (issued in August 1966). For other areas listed, the population data shown here are as of April 1, 1960, from the 1960 Census of Population and are marked with an asterisk (\*). <sup>2</sup>Population shown for Fairfax County includes data for Fairfax city and Falls Church city. <sup>3</sup>Total includes amounts estimated for those areas not reporting. <sup>4</sup>Massachusetts State Economic Area "C." <sup>5</sup>Rhode Island State Economic Area "A."

Table 3.-COLLECTIONS OF SELECTED STATE TAXES, FIRST QUARTER OF 1967  
AND PRIOR PERIODS

State	General sales and gross receipts				Motor fuel sales			
	1st quarter, 1967 (thousand dollars)	12-month periods			1st quarter 1967 (thousand dollars)	12-month periods		
		Year ended March 1967 (thousand dollars)	Percent change from--			Year ended March 1967 (thousand dollars)	Percent change from--	
			Year ended Dec. 1966	Year ended March 1966			Year ended Dec. 1966	Year ended March 1966
Alabama.....	42,130	169,494	0.5	5.3	23,270	96,353	1.4	6.3
Alaska.....	-	-	-	-	1,329	7,042	3.5	12.9
Arizona.....	26,652	102,688	1.6	9.1	11,875	49,646	-0.1	8.5
Arkansas.....	21,668	87,645	0.9	5.6	14,340	62,868	1.1	11.9
California.....	274,048	1,072,154	2.3	1.8	133,046	547,589	1.2	-0.9
Colorado.....	19,823	99,632	-4.0	9.3	10,630	53,679	-2.2	3.2
Connecticut.....	32,571	138,132	-3.4	9.5	15,070	62,909	1.0	5.6
Delaware.....	-	-	-	-	3,933	16,086	4.0	13.0
District of Columbia.....	10,524	43,495	0.6	6.2	3,885	14,255	4.5	5.3
Florida.....	90,934	297,031	1.0	7.5	45,391	174,912	1.4	6.8
Georgia.....	60,205	237,841	1.6	7.2	29,342	120,806	1.6	7.3
Hawaii.....	27,132	102,136	2.5	23.6	3,276	13,072	2.9	11.4
Idaho.....	27,870	232,875	20.7	(2)	3,526	19,202	0.6	4.3
Illinois.....	192,789	703,374	1.5	6.9	42,692	185,954	0.4	4.6
Indiana.....	80,005	302,465	2.8	10.3	28,994	128,750	0.3	4.3
Iowa.....	26,842	106,745	-8.1	-2.5	20,704	76,223	5.5	-0.2
Kansas.....	28,933	117,872	0.5	8.5	11,658	51,553	0.9	4.9
Kentucky.....	33,891	133,654	0.3	7.2	20,805	85,302	1.5	6.3
Louisiana.....	35,523	144,952	(3)	7.2	21,108	88,632	1.6	8.3
Maine.....	12,573	54,159	0.9	5.4	6,149	28,662	0.8	4.8
Maryland.....	37,145	134,845	1.6	9.3	21,906	89,985	2.5	6.8
Massachusetts.....	427,112	4106,579	(4)	(4)	26,538	114,420	-0.8	6.3
Michigan.....	173,915	659,650	0.1	1.8	43,672	190,858	-0.2	1.7
Minnesota.....	-	-	-	-	18,410	87,721	1.5	6.8
Mississippi.....	31,586	127,728	0.7	8.3	15,905	67,895	4.0	20.0
Missouri.....	68,704	256,593	1.5	9.9	22,091	97,077	0.2	7.2
Montana.....	-	-	-	-	4,143	21,932	0.2	4.6
Nebraska.....	-	-	-	-	9,598	49,056	0.2	3.7
Nevada.....	6,088	23,856	0.3	-1.1	3,783	17,563	0.1	19.6
New Hampshire.....	-	-	-	-	4,419	18,526	3.1	10.5
New Jersey.....	52,703	(5)	(5)	(5)	33,807	147,049	-0.4	1.6
New Mexico.....	15,307	67,049	-1.6	1.4	67,266	631,463	0.7	3.0
New York.....	7152,069	7604,327	74.5	(7)	71,345	275,808	-0.1	2.4
North Carolina.....	49,036	201,114	1.4	10.1	33,446	138,424	1.3	6.6
North Dakota.....	6,276	23,452	1.0	2.5	1,468	15,408	-1.7	4.2
Ohio.....	87,935	364,341	0.4	4.3	66,939	270,064	2.1	6.4
Oklahoma.....	19,511	84,843	0.1	15.6	17,420	75,948	0.2	4.0
Oregon.....	-	-	-	-	10,818	50,535	0.9	5.3
Pennsylvania.....	168,219	628,492	1.5	7.4	67,947	279,192	0.4	5.6
Rhode Island.....	12,970	48,129	1.7	10.1	4,836	20,847	0.7	5.1
South Carolina.....	28,746	112,697	1.3	9.5	16,711	70,050	1.4	7.0
South Dakota.....	8,272	30,638	1.6	26.6	2,955	18,511	-0.9	4.4
Tennessee.....	46,549	187,761	1.3	8.0	26,092	106,584	2.0	6.4
Texas.....	65,099	249,930	2.3	8.4	60,247	250,997	1.3	6.1
Utah.....	14,845	55,942	0.3	5.4	5,998	26,696	1.3	6.5
Vermont.....	-	-	-	-	2,701	11,050	2.0	5.7
Virginia.....	840,901	(8)	(8)	(8)	20,142	112,345	-5.9	-3.5
Washington.....	106,878	419,369	1.7	14.5	21,744	95,322	2.0	8.7
West Virginia.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wisconsin.....	25,216	95,431	1.7	8.1	22,610	103,435	3.2	16.6
Wyoming.....	4,011	17,334	-0.7	9.0	2,424	12,450	-0.3	4.9

See footnotes at end of table.

Table 3.-COLLECTIONS OF SELECTED STATE TAXES, FIRST QUARTER OF 1967  
AND PRIOR PERIODS-Continued

State	Individual income				Motor vehicle and operators' licenses			
	1st quarter, 1967 (thousand dollars)	12-month periods			1st quarter, 1967 (thousand dollars)	12-month periods		
		Year ended March 1967 (thousand dollars)	Percent change from--			Year ended March 1967 (thousand dollars)	Percent change from--	
			Year ended Dec. 1966	Year ended March 1966			Year ended Dec. 1966	Year ended March 1966
Alabama.....	<sup>9</sup> 22,422	<sup>9</sup> 82,752	1.9	13.7	2,070	9,326	3.0	16.3
Alaska.....	5,602	22,267	4.5	22.6	326	3,648	-2.9	-11.0
Arizona.....	6,475	26,266	7.2	37.3	7,046	20,862	33.0	60.9
Arkansas.....	8,502	43,594	14.2	125.9	14,001	26,588	3.5	6.4
California.....	63,367	459,998	1.3	10.5	166,402	212,152	8.1	11.0
Colorado.....	14,862	75,005	0.3	10.7	10,455	22,354	3.0	8.7
Connecticut.....	-	-	-	-	5,670	28,802	0.3	4.1
Delaware.....	10,872	52,228	0.1	-4.4	2,356	8,853	2.8	17.6
District of Columbia <sup>1</sup> .....	11,659	44,274	6.2	16.2	2,482	4,527	-44.7	-45.2
Florida.....	-	-	-	-	4,167	100,034	-6.3	43.2
Georgia.....	23,931	95,888	4.7	24.1	8,549	23,389	-19.1	-20.6
Hawaii.....	14,803	58,383	7.2	51.8	-	-	-	-
Idaho.....	5,696	23,230	0.3	-14.4	5,723	13,118	-0.6	( <sup>3</sup> )
Illinois.....	-	-	-	-	100,794	151,542	7.5	7.1
Indiana.....	45,334	158,030	2.6	16.0	39,860	47,356	-3.9	-13.8
Iowa.....	29,105	139,079	2.7	88.0	46,131	68,074	5.7	-0.9
Kansas.....	20,409	110,422	6.9	184.4	21,979	31,350	3.7	5.5
Kentucky.....	15,986	76,910	2.9	19.7	10,010	14,025	-18.3	-24.2
Louisiana.....	7,767	34,763	5.2	26.9	2,075	14,552	-28.5	-30.0
Maine.....	-	-	-	-	8,008	12,706	-0.1	8.3
Maryland.....	41,303	179,643	3.3	16.7	12,110	26,272	2.3	-9.4
Massachusetts.....	55,914	267,593	-4.5	10.5	11,590	38,663	4.4	5.2
Michigan.....	-	-	-	-	57,034	92,372	7.7	-1.1
Minnesota.....	69,081	238,224	3.6	10.4	35,084	58,200	7.1	16.6
Mississippi.....	2,678	9,941	2.6	8.6	1,666	11,078	0.9	-3.6
Missouri.....	<sup>9</sup> 26,138	<sup>9</sup> 117,082	0.6	17.8	26,862	60,149	5.5	10.0
Montana.....	6,138	23,172	-0.3	16.8	2,762	6,908	10.0	6.8
Nebraska.....	-	-	-	-	5,396	8,528	2.5	-16.5
Nevada.....	-	-	-	-	3,805	8,954	-	8.1
New Hampshire.....	299	2,298	-4.4	4.7	6,602	10,696	-2.8	6.6
New Jersey.....	3,525	8,527	5.5	-5.3	39,519	97,739	0.3	3.9
New Mexico.....	<sup>9</sup> 4,855	<sup>9</sup> 18,584	4.1	10.8	9,235	15,300	-0.9	-1.2
New York.....	396,062	1,527,087	3.9	18.8	94,625	<sup>10</sup> 208,171	-10.7	-8.5
North Carolina.....	48,052	184,562	3.1	18.0	36,626	45,749	5.2	6.2
North Dakota.....	<sup>9</sup> 5,109	<sup>9</sup> 13,475	7.7	17.3	8,946	10,674	1.5	-13.6
Ohio.....	-	-	-	-	9,474	113,834	-8.9	-16.0
Oklahoma.....	(NA)	(NA)	(NA)	(NA)	38,386	53,531	2.1	4.5
Oregon.....	30,354	150,714	1.0	8.0	9,132	37,526	-5.4	0.6
Pennsylvania.....	-	-	-	-	42,063	116,374	1.2	13.1
Rhode Island.....	-	-	-	-	6,752	11,168	-5.5	-5.6
South Carolina.....	16,295	62,029	4.8	21.5	2,890	10,620	23.9	1.6
South Dakota.....	-	-	-	-	3,955	9,802	12.5	2.7
Tennessee.....	2,192	8,413	3.1	12.1	11,118	45,260	5.4	11.6
Texas.....	-	-	-	-	18,821	126,670	1.1	6.9
Utah.....	9,244	40,390	0.3	27.0	5,585	9,827	1.2	18.6
Vermont.....	5,709	24,531	0.3	19.3	4,927	10,337	0.3	21.9
Virginia.....	45,463	183,984	3.2	15.7	13,000	51,973	-0.4	4.1
Washington.....	-	-	-	-	26,693	39,453	6.7	10.0
West Virginia.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wisconsin.....	97,901	347,280	2.3	17.3	18,707	59,868	1.6	11.1
Wyoming.....	-	-	-	-	2,930	7,343	7.3	12.4

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in tax rate; changes (by either legislation or legal rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures. NA Not available. <sup>1</sup>The amounts shown for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. <sup>2</sup>New tax effective July 1, 1965. <sup>3</sup>Less than 0.05 percent. <sup>4</sup>New tax effective April 1, 1966. <sup>5</sup>New tax effective July 1, 1966. <sup>6</sup>Gross collections; amount of refunds not available. <sup>7</sup>New tax effective August 1, 1965. <sup>8</sup>New tax effective September 1, 1966. <sup>9</sup>Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation. <sup>10</sup>Data shown incorporate some adjustments of amounts previously reported.